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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection**A** For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C

Tempe Officers Association
P.O. Box 1896
Tempe, AZ 85280

D Employer identification number

86-0841766

E Telephone number

(480) 216-0166

F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶**I** Website: ▶ www.aztoa.org**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Tax-exempt status (check only one) — ☒ 501(c) (5) ▶ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 159,396.**Part I** **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	158,626.
	4	Investment income	4	770.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	159,396.	
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	30,544.
	13	Professional fees and other payments to independent contractors	13	55,902.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	1.
	16	Other expenses (describe ▶ See Statement 1)	16	26,672.
	17	Total expenses. Add lines 10 through 16	17	113,119.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	46,277.	
ASSETS	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	133,480.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	179,757.

Part II **Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	133,114.	179,124.
23 Land and buildings		
24 Other assets (describe ▶ See Statement 2)	366.	633.
25 Total assets	133,480.	179,757.
26 Total liabilities (describe ▶ _____)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	133,480.	179,757.

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 990-EZ (2009)

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P 17

Part III Statement of Program Service Accomplishments (See the instructions.)What is the organization's primary exempt purpose? See Statement 3

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses
(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others)28 See Statement 4

(Grants \$) If this amount includes foreign grants, check here

28a

87,244.

29

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

87,244.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Jeff McHenry P.O. Box 1896 Tempe, AZ 85280	President 40.00	14,400.	0.	2,841.
Todd Bailey P.O. Box 1896 Tempe, AZ 85280	Treasurer 10.00	2,950.	0.	1,471.
Larry Wylie P.O. Box 1896 Tempe, AZ 85280	Vice President 10.00	4,200.	0.	46.
Josie Montenegro P.O. Box 1896 Tempe, AZ 85280	Secretary 5.00	400.	0.	0.
Michael Hayes P.O. Box 1896 Tempe, AZ 85280	Trustee 5.00	75.	0.	0.
Robert Mitchell P.O. Box 1896 Tempe, AZ 85280	Trustee 5.00	900.	0.	0.
Joe Rouget P.O. Box 1896 Tempe, AZ 85281	Trustee 5.00	900.	0.	0.
Mike Kepler P.O. Box 1896 Tempe, AZ 85280	Secretary 5.00	1,600.	0.	311.
Bill Jones P.O. Box 1896 Tempe, AZ 85280	Trustee 5.00	450.	0.	0.

Part V Other Information (Note the statement requirements in the instrs for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.		
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b N/A	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a N/A	
b Gross receipts, included on line 9, for public use of club facilities	39b N/A	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ <u>N/A</u> , section 4912 ▶ <u>N/A</u> , section 4955 ▶ <u>N/A</u>		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	40b	
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The organization's books are in care of ▶ Roy A. Lewis, E.A. Telephone no ▶ (602) 492-8621
 Located at ▶ 1050 E. Southern Ave., Ste. F-7 Tempe AZ ZIP + 4 ▶ 85282

	Yes	No
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: ▶ _____	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts		
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ▶ _____	42c	X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ▶ ☐ N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **43** N/A

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If 'Yes,' was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'


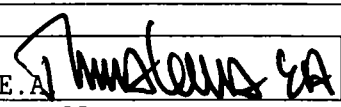
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

Sign Here	Under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		10/26/10 Date	
	Todd Bailey Type or print name and title		Treasurer	
Paid Preparer's Use Only	Preparer's signature	 Roy A. Lewis, E.A.	Date	10/18/10
	Firm's name (or yours if self-employed), address, and ZIP + 4	LEWIS & SCHIEFER, LLC 1050 E SOUTHERN AVE STE F7 TEMPE, AZ 85282-5421		
	Check if self-employed	<input type="checkbox"/> N/A Preparer's Identifying Number (See instructions) N/A		
	EIN	N/A		
	Phone no	(480) 966-6770		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA Form 990-EZ (2009)

10/18/10

02 44PM

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

Charitable Donations	\$	1,300.
Communication/Telephone		308.
Compassion Expenses		2,750.
Computer/Software Expense		400.
Depreciation		608.
Event Expense		10,111.
Insurance		10,770.
Office Expenses		425.
Total	\$	26,672.

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Machinery and Equipment	\$ 366.	\$ 633.
Total	\$ 366.	\$ 633.

Statement 3
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

The primary purpose of The Tempe Officers Association is to unite Tempe Police Officers and Sergeants in their efforts to effect and maintain a safe, challenging and satisfying career-oriented work environment. To provide the citizens of Tempe the finest, most competent and cost effective police services possible. The Tempe Officers Association will constantly strive to improve the Tempe Police Officers' standards, benefits and working conditions to reflect his/her professional status.

Statement 4
Form 990-EZ, Part III, Line 28
Statement of Program Service Accomplishments

The management of the Tempe Officer's Association has operated this organization to represent the Tempe Police Officers and Sergeants in a variety of work related matters. The TOA has facilitated the provision of top tier legal representation to Tempe Police Officers and Sergeants regarding internal and external work related matters. Also, the TOA has participated in negotiating a new Memorandum of Understanding for the next fiscal year in which pay and benefits for our membership was at the heart of the negotiations.

2009

Federal Supporting Detail

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Tempe Officers Association

86-0841766

10/18/10

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Stmt. of Functional Expenses (990)
Legal fees

Legal Expenses	\$	36,986.
Legal Defense Fund		10,516.
APA Legal Expenses		8,000.
Total	\$	<u>55,502.</u>

Stmt. of Functional Expenses (990)
Insurance

General Insurance	\$	1,495.
Life Insurance		9,275.
Total	\$	<u>10,770.</u>

Stmt. of Functional Expenses (990)
Insurance

General Insurance	\$	1,495.
Life Insurance		9,275.
Total	\$	<u>10,770.</u>

Balance Sheet
Machinery and equipment

Office Equipment	\$	758.
Computer and Software		1,313.
Total	\$	<u>2,071.</u>

6/30/10

2009 Federal Book Depreciation Schedule

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Tempe Officers Association

86-0841766

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct	Cur 179 Bonus	Special Dep Allow	Prior 179/ Bonus/ Sp. Depr.	Prior Dec Bal Depr	Salvage /Basis	Reductn	Depr Basis	Prior Depr	Method	Life	Rate	Current Depr
Form 990/990-PF																	
Machinery and Equipment																	
1	Computer	6/30/08		664								664	461	200DB MQ	3	20370	135
2	Office Equipment	6/30/08		532								532	369	200DB MQ	3	20370	108
3	Scanner/Printer	10/25/09		227								227		200DB MQ	3	41670	95
4	Laptop	12/14/09		649								649		200DB MQ	3	41670	270
Total Machinery and Equipment				2,072		0	0	0	0	0	0	2,072	830				
Total Depreciation				2,072		0	0	0	0	0	0	2,072	830				
Grand Total Depreciation				2,072		0	0	0	0	0	0	2,072	830				